

**AVOYELLES PUBLIC  
CHARTER SCHOOL, INC.**

**Mansura, Louisiana**

**Financial Report  
Year Ended June 30, 2014**

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Retired  
Conrad O. Chapman, CPA\* 2006

## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Avoyelles Public Charter School, Inc.  
Mansura, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of Avoyelles Public Charter School, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Avoyelles Public Charter School, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Supplemental Schedules***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying information on pages 17 and 18 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The schedules required by state law on pages 24 through 37 have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance, with *Government Auditing Standards*, we have also issued our report dated December 2, 2014, on our consideration of Avoyelles Public Charter School, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Avoyelles Public Charter School, Inc.'s internal control over financial reporting and compliance.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 2, 2014

## **FINANCIAL STATEMENTS**

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Statement of Financial Position  
June 30, 2014

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,928,240
Interest-bearing deposits	2,046,639
Accrued interest receivable	6,839
Grants receivable	<u>283,992</u>
Total current assets	<u>6,265,710</u>

Restricted assets:

Cash	<u>22,824</u>
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Fixed assets:

Fixed assets	15,924,449
Less: accumulated depreciation	<u>(3,904,861)</u>
Total fixed assets, net	<u>12,019,588</u>

Total assets	<u>\$ 18,308,122</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 160,991
Accrued expenses	371,814
Due to others	22,824
Notes payable - current portion	<u>322,887</u>
Total current liabilities	878,516

Long term liabilities:

Notes payable	<u>8,341,658</u>
Total liabilities	<u>9,220,174</u>

Net assets:

Unrestricted	4,014,507
Unrestricted - designated	<u>5,073,441</u>
Total net assets	<u>9,087,948</u>

Total liabilities and net assets	<u>\$ 18,308,122</u>
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The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Statement of Activities  
For the Year Ended June 30, 2014

Revenues, gains and other support:	
State MFP revenue	\$ 5,543,193
Federal and state grants	417,684
Student fees	113,289
Donations	24,000
Miscellaneous revenue	298,483
Interest income	<u>22,153</u>
Total	<u>6,418,802</u>
Expenses and losses:	
Program services	5,105,515
Supporting services -	
Administrative expenses	686,030
Fund raising expenses	<u>65,464</u>
Total	<u>5,857,009</u>
Change in net assets	561,793
Net assets, beginning of year	<u>8,526,155</u>
Net assets, end of year	<u>\$ 9,087,948</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Statement of Functional Expenses  
For the Year Ended June 30, 2014

		Support Services		
	Program Services	Administrative Expenses	Fund Raising Expenses	Total
Expenses:				
Salaries	\$ 2,272,629	\$ 335,600	\$ -	\$ 2,608,229
Payroll taxes	31,030	4,503	-	35,533
Employee group insurance	303,405	22,326	-	325,731
Retirement fund contribution	623,108	95,359	-	718,467
Other employee benefits	15,873	-	-	15,873
Retirees' group benefits	37,785	-	-	37,785
Transportation	270,058	-	-	270,058
Advertising	-	1,032	-	1,032
Depreciation expense	461,006	-	-	461,006
Dues and fees	330	14,317	-	14,647
Insurance	79,078	20,693	-	99,771
Repairs and maintenance	78,443	-	-	78,443
Audit / accounting services	-	74,250	-	74,250
Other professional services	85,359	26,795	-	112,154
Miscellaneous expense	15,946	10,638	65,464	92,048
Bank charges and fees	3	1,378	-	1,381
Materials and supplies	78,272	71,808	-	150,080
Books and periodicals	39,324	-	-	39,324
Telephone and postage	36,588	7,331	-	43,919
Utilities	166,472	-	-	166,472
Food service management	126,562	-	-	126,562
Interest expense	384,244	-	-	384,244
Totals	<u>\$ 5,105,515</u>	<u>\$ 686,030</u>	<u>\$ 65,464</u>	<u>\$ 5,857,009</u>

The accompanying notes are an integral part of the basic financial statements.



AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Statement of Cash Flows  
For the Year Ended June 30, 2014

Cash flows from operating activities:	
Change in net assets	\$ 561,793
Adjustments to reconcile change in net assets to net cash provided by operating activities -	
Depreciation	461,006
Decrease in accrued interest receivable	2,541
Decrease in grants receivable	560
Increase in accounts payable	38,147
Increase in accrued expenses	5,620
Decrease in due to others	<u>(11,336)</u>
Net cash provided by operating activities	<u>1,058,331</u>
Cash flows from investing activities:	
Purchases of buildings and equipment	(73,000)
Purchases of interest-bearing deposits	<u>(13,121)</u>
Net cash used by investing activities	<u>(86,121)</u>
Cash flows from financing activities:	
Payments on notes	<u>(983,435)</u>
Net decrease in cash	(11,225)
Cash and cash equivalents, beginning of year	<u>3,962,289</u>
Cash and cash equivalents, end of year	<u>\$ 3,951,064</u>
Supplemental disclosure:	
Interest paid	<u>\$ 384,244</u>

The accompanying notes are an integral part of the basic financial statements.

# AVOYELLES PUBLIC CHARTERS SCHOOL, INC.

## Notes to Financial Statements

### (1) Nature of Activities and Significant Accounting Policies

#### A. Nature of Organization and Operations

The Avoyelles Public Charter School, Inc. was granted a charter by the State Board of Elementary and Secondary Education in 1999 to provide a stimulating environment to academically challenged elementary school children. The Avoyelles Public Charter School, Inc. incorporates firm policies of discipline with parental and community involvement so that students will master essential academic and life skills. The Avoyelles Public Charter School, Inc. is a Type 2 Charter School governed by a board of directors.

#### B. Income Taxes

The Avoyelles Public Charter School, Inc. is a non-profit corporation that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 and is an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax. The Organization's Form 990, "Return of Organization Exempt from Income Tax" for the year 2011, 2012, and 2013 are subject to examination by the IRS, generally for three years after they were filed.

#### C. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

#### D. Public Support and Revenue

Avoyelles Public Charter School, Inc. receives its grant support primarily from the Louisiana State Department of Education. Approximately 86% of the School's funding is from the Louisiana Department of Education. Other public support is received from the U.S. Department of Education.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. Donated labor is valued at the minimum wage rate in effect at the time of the donated services. Donated professional time is valued at the current market rate of the specific project. Donated materials are valued at current market value at the time of donation. There were no donated services that met the criteria for recognition.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

## AVOYELLES PUBLIC CHARTER SCHOOL, INC.

### Notes to Financial Statements (Continued)

When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Avoyelles Public Charter School, Inc. had no temporarily or permanently restricted net assets as of June 30, 2014 arising from contributions.

#### E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### F. Fixed Assets

Fixed assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. It is the Organization's policy to capitalize fixed assets valued at \$1,000 or more. Fixed assets are being depreciated over their estimated useful lives using the straight-line method. The range of estimated useful lives is as follows:

Buildings and improvements	40 years
Furniture and fixtures	5-7 years
Machinery and equipment	5-10 years

#### G. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

#### (2) Cash and Interest-Bearing Deposits

At June 30, 2014, the Organization had cash and interest-bearing deposits (book balances) totaling \$5,997,703. These deposits are stated at cost, which approximates market. Deposit balances (bank balances) at June 30, 2014 totaled \$5,627,489. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for each account type. Total uninsured cash balances at June 30, 2014 were \$4,877,489, which were collateralized with securities held by pledging bank not in the Organization's name.

# AVOYELLES PUBLIC CHARTER SCHOOL, INC.

## Notes to Financial Statements (Continued)

### (3) Grants Receivable

Grants receivable are considered to be fully collectible by management. Accordingly, no allowance for doubtful accounts is required. Grants receivable consist of the following at June 30, 2014:

United States Department of Education:	
IDEA / Preschool	\$ 1,831
IDEA Part B	93,678
Title I	159,719
Title II	22,060
8 G Student Enhancement Block Grant	5,408
Other:	
E-Rate	1,296
	<u>\$ 283,992</u>

### (4) Fixed Assets

A summary of fixed assets as of June 30, 2014 is as follows:

Land	\$ 1,571,789
Buildings and improvements	13,029,626
Furniture and fixtures	286,783
Machinery and equipment	1,036,251
Accumulated depreciation	<u>(3,904,861)</u>
Fixed assets, net	<u>\$ 12,019,588</u>

Depreciation expense for the year ended June 30, 2014 was \$461,006.

### (5) Notes Payable

#### A. \$1,100,000 USDA Loan

By resolution of the Board of Directors on September 17, 2004, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$1,100,000 for the purpose of financing the cost of Phase II of the Campus Improvement Project which consisted of construction of entrance road, parking, site grading, drainage, and utilities. On March 8, 2005, the Board of Directors entered into two separate security agreements with the United States Department of Agriculture (USDA) Rural Development Division to borrow \$600,000 and \$500,000, each at an interest rate of 4.5% payable over twenty-five years. During the year ended June 30, 2014, both loans were paid off in full.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

B. \$7,502,000 Loan

By resolution of the Board of Directors on August 30, 2005, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$7,502,000, for the purpose of financing the cost of Phase IV of the Campus Improvement Project which consists of construction of the high school building, gymnasium and performing arts building. On August 30, 2005, the Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA Rural Development Division) to borrow \$7,502,000 at an interest rate of 4.125% payable over forty years. At June 30, 2014 the school had an outstanding balance of \$6,743,365. Future debt service requirements are as follows:

Year Ending June 30,	<u>\$7,502,000</u>		
	Principal payments	Interest payments	Total
2015	\$ 111,945	\$ 276,063	\$ 388,008
2016	116,651	271,357	388,008
2017	121,555	266,453	388,008
2018	126,665	261,343	388,008
2019	131,990	256,018	388,008
2020-2024	747,997	1,192,043	1,940,040
2025-2029	919,008	1,021,032	1,940,040
2030-2034	1,129,117	810,923	1,940,040
2035-2039	1,387,263	552,777	1,940,040
2040-2044	1,704,441	235,613	1,940,054
2045	<u>246,733</u>	<u>3,651</u>	<u>250,384</u>
	<u>\$6,743,365</u>	<u>\$5,147,273</u>	<u>\$11,890,638</u>

C. \$2,200,000 USDA Loan

By resolution of the Board of Directors on August 30, 2005, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$2,200,000 for the purpose of financing the cost of Phase IV of the Campus Improvement Project which consists of construction of the high school building, gymnasium and performing arts building. On August 30, 2005, the Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA) Rural Development Division to borrow \$2,200,000 at an interest rate of 4.125% payable over forty years. At June 30, 2014, the school had outstanding principal balances of \$1,866,886. Future debt service requirements are pending completion of drawdown of cash advances on loan. Future debt service requirements are as follows:

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

Year Ending June 30,	\$2,200,000		Total
	Principal payments	Interest payments	
2015	\$ 174,746	\$ 73,210	\$ 247,956
2016	181,562	66,394	247,956
2017	189,195	58,761	247,956
2018	197,149	50,807	247,956
2019	205,437	42,519	247,956
2020-2023	918,797	80,007	998,804
	<u>\$ 1,866,886</u>	<u>\$ 371,698</u>	<u>\$ 2,238,584</u>

D. Qualified Zone Academy Bonds

By resolution of the Board of Directors on December 1, 2001, the Avoyelles Public Charter School, Inc. authorized the incurrence of indebtedness in the principal amount of \$497,694. The Board of Directors entered into a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority to borrow \$497,694 without interest through the issuance of Qualified Zone Academy Bonds (QZAB's) payable over thirteen years. At June 30, 2008 the school had drawn down the full amount of \$497,694. As of June 30, 2014 the school had an outstanding balance of \$54,294. Future debt service requirements are as follows:

<u>Qualified Zone Academy Bonds</u> <u>Year Ending June 30,</u>	<u>Principal payments</u>
2015	\$ 36,196
2016	18,098
	<u>\$ 54,294</u>

(6) Operating Leases

The Organization has several non-cancelable operating leases, primarily for copy machines, that expire at various dates through 2014. Those leases generally contain automatic renewal options for twelve month periods.

(7) Net Assets Unrestricted - Designated

It is the policy of the Board of Directors to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions. At June 30, 2014, net assets designated by the Board of Directors amounted to \$5,073,441.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(8) School Activity Deposits Due to Others

The Organization acts as custodian for several student activity bank accounts. Funds held on behalf of these groups amounted to \$22,824 at June 30, 2014, and are reported as both an asset and a liability. Consequently, there is no effect on the school's net assets.

(9) Retirement Systems

Substantially all employees of the Avoyelles Public Charter School, Inc. are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel, are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan is as follow:

a. Teachers' Retirement System of Louisiana (TRSL)

**Plan Description.** The TRSL consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRSL provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRSL issues a publically available financial report and includes financial statements and required supplementary information for the TRSL. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

**Funding Policy.** Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The School is required to contribute to an actuarially determined rate. The current rate is 27.2 percent of annual covered payroll for all three membership plans. Member contributions and employer's contributions for the TRSL are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The Avoyelles Public Charter School Inc.'s employer contribution for the TRSL, as provided by state law, is funded by the State of Louisiana through annual appropriations and by remittances from the School.

The Avoyelles Public Charter School, Inc.'s contributions to the TRSL for the years ending June 30, 2014, 2013, and 2012 were \$663,965, \$552,446, and \$458,537, respectively, equal to the required contributions for each year.

b. Louisiana School Employees' Retirement System (LSERS)

**Plan Description.** The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statutes. LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report

## AVOYELLES PUBLIC CHARTER SCHOOL, INC.

### Notes to Financial Statements (Continued)

may be obtained by writing to the Louisiana School Employees Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

**Funding Policy.** Plan members are required to contribute 7.5 percent of their annual covered salary for members hired before July 1, 2010 and 8.0 percent for new hires enrolled on or after July 1, 2010, and the employer is required to contribute at an actuarially determined rate. The current rate is 32.3 percent of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law, and rates are established by the Public Retirement Systems' Actuarial Committee. The Avoyelles Public Charter School, Inc.'s employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

The Avoyelles Public Charter School Inc.'s contributions to the LSERS for the year ending June 30, 2014, 2013, and 2012 were \$50,749, \$39,902, and \$33,627, respectively, equal to the required contributions for each year.

#### (10) Compensated Absences

Teachers and staff are allowed a maximum of ten cumulative sick and/or personal days per year. These days will not carry over to the next year, but may, at the discretion of the board, be used for extended sick leave if an employee has a medical event that necessitates longer than ten days of recovery, and permission is granted by the board of directors of the Avoyelles Public Charter School, Inc. At the time of retirement, death or termination, no monies will be owed or paid to an employee for accumulated sick days. If an employee leaves the school to continue in another public school system, the accumulated days on record will be transferred to that system upon resignation from Avoyelles Public Charter School, Inc. Therefore, no liability exists at June 30, 2014.

#### (11) Contingencies

Financial awards from federal, state, and local governmental entities in the form of grants are subject to audit and review by the entities providing the funding. Such audits and reviews could result in expenses being disallowed under the terms and conditions of the grants. Management is not aware of any disallowances related to grants as of June 30, 2014. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

#### (12) Related Party Transactions

Avoyelles Public Charter School, Inc. had deposits in the Cottonport Bank in the amount of \$5,627,489 (bank balance) at June 30, 2014. A board member of the Avoyelles Public Charter School, Inc. is the President and C.E.O. of the Cottonport Bank. During the year \$96,292 was paid for insurance coverage to the Cottonport Insurance Agency, which is a subsidiary of the Cottonport Bank.



AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Notes to Financial Statements (Continued)

(13) Advertising

Advertising costs are expensed as incurred. Total advertising expense for the year ended June 30, 2014 was \$1,032.

(14) Subsequent Event Review

The Organization has evaluated subsequent events through December 2, 2014, the date which the financial statements were available to be issued.

(15) Litigation

There is no litigation pending against the Avoyelles Public Charter School, Inc. at June 30, 2014.

## **SUPPLEMENTAL SCHEDULES**

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Schedule of Board Members  
For the Year Ended June 30, 2014

	<u>Term Expiration</u>
Jeanette H. Dugas President 380 Highway 115 Mansura, LA 71350 (318) 253-9778	6/30/2014
Elizabeth Reed Vice-President 1974 Highway 115 West Bunkie, LA 71322 (318) 346-2005	6/30/2014
Becky Descant Treasurer 234 Lyles Road Bunkie, LA 71322 (318) 346-6629	6/30/2014
A.J. Roy III P.O. Box 363 Marksville, LA 71351 (318) 253-0275	6/30/2014
Glenn Goudeau 439 South Main Street Marksville, LA 71351 (318) 876-3377	6/30/2014
Charles B. Jones 126 Lemoine Street Marksville, LA 71351 (318) 253-0348	6/30/2014

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Schedule of Insurance In Force  
For the Year Ended June 30, 2014

<u>Description of Coverage</u>	<u>Asset Covered</u>	<u>Coverage Amount</u>	<u>Insurance Company</u>	<u>Policy Number</u>	<u>Expiration Date</u>
General Liability Policy	\$5M Commercial Umbrella	\$2,000,000 aggregate \$1,000,000 each occurrence	Cottonport Ins. Agency Western Heritage Insurance Co.	SCP0895859	8/20/14
Excess Liability Policy	Liability and Auto Liability Coverage's	\$5,000,000	Cottonport Ins. Agency American Alternative Ins. Co.	60A2UB0003858-03R	8/20/14
Auto Policy	Business Automobiles	\$1,000,000 liability \$100,000 uninsured	Cottonport Ins. Agency Colony Insurance Company	BA8125665	12/4/14
Property Policy	Buildings and Contents	\$14,856,700	Cottonport Ins. Agency EMC Insurance	#2P9-46-94-14	8/18/14
Worker's Compensation	Employees	\$1,000,000	Cottonport Ins. Agency Stonetrust Insurance Company	WCV007335413	10/16/14
Employee Dishonesty Bond	Employees	\$100,000 per claim	Cottonport Ins. Agency CNA Surety Company	68995280	4/18/15

**INTERNAL CONTROL,  
COMPLIANCE  
AND  
OTHER MATTERS**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors  
Avoyelles Public Charter School, Inc.  
Mansura, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Avoyelles Public Charter School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report, thereon dated December 2, 2014.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Avoyelles Public Charter School, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Avoyelles Public Charter School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Avoyelles Public Charter School, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Avoyelles Public Charter School, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 2, 2014

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
June 30, 2014

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
CURRENT YEAR (6/30/14) --						
None						
PRIOR YEAR (6/30/13) --						
None						



**SCHEDULES REQUIRED BY STATE LAW  
(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors  
Avoyelles Public Charter School, Inc.  
Mansura, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Avoyelles Public Charter School, Inc. and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Avoyelles Public Charter School, Inc. and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

### **I. General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

- I. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

There were no exceptions noted.

**II. Education Levels of Public School Staff (Schedule 2)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to Avoyelles Public Charter School, Inc.'s supporting payroll records as of October 1.

There were no exceptions noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

There were no exceptions noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

There were no exceptions noted.

**III. Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

There were no exceptions noted.

**IV. Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

There were no exceptions noted.

**V. Public Staff Data: Average Salaries (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

There were no exceptions noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

There were no exceptions noted.

**VI. Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

**VII. Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Avoyelles Public Charter School, Inc.

There were no exceptions noted.

**VIII. The Graduation Exit Exam (Schedule 8)**

11. The Graduation Examination (GEE) is no longer administered. This schedule is no longer applicable.

**IX. The iLEAP Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Avoyelles Public Charter School, Inc.

There were no exceptions noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion, on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of Avoyelles Public Charter School, Inc., the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 2, 2014

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)  
As of and for the Year Ended June 30, 2014

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Principals, and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 - Public School Staff Data: Average Salaries**

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 6 - Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

**Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 8 - Graduation Exit Examination (GEE)**

The Graduation Exit Examination (GEE) is no longer administered. This schedule is no longer applicable.

**Schedule 9 -iLEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, and 7 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana  
Schedule 1

General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2014

**General Fund Instructional and Equipment Expenditures**

General fund instructional expenditures:

Teacher and student interaction activities -

Classroom teacher salaries	\$1,741,822	
Other instructional staff activities	68,505	
Instructional staff employee benefits	904,294	
Purchased professional and technical services	12,895	
Instructional materials and supplies	112,993	
Instructional equipment	-	
Total teacher and student interaction activities		\$2,840,509

Other instructional activities: 225,951

Pupil support services	49,444	
Less: Equipment for pupil support services	-	
Net pupil support services		49,444

Instructional staff services	158,826	
Less: Equipment for instructional staff services	-	
Net instructional staff services		158,826

School Administration	205,776	
Less: Equipment for school administration	-	
Net school administration		205,776

Total general fund instructional expenditures \$3,480,506

Total general fund equipment expenditures \$ -

**Certain Local Revenue Sources**

Local taxation revenue:

Ad valorem tax

Constitutional ad valorem taxes	\$ -
Renewable ad valorem tax	-
Debt service ad valorem tax	-
Up to 1% of collections by the Sheriff on taxes other than school taxes	-
Result of court ordered settlement (ad valorem)	-
Penalties/interest on ad valorem taxes	-
Taxes collected due to tax incremental financing (TIF)(ad valorem)	-

Sales taxes

Sales and use taxes - gross	-
Sales/use taxes - court settlement	-
Penalties/interest on sales/use taxes	-
Sales/use taxes collected due to TIF	-
Total local taxation revenue	<u>\$ -</u>

Local earnings on investment in real property:

Earnings from 16th section property	\$ -
Earnings from other real property	-
Total local earnings on investment in real property	<u>\$ -</u>

State revenue in lieu of taxes:

Revenue sharing - constitutional tax	\$ -
Revenue sharing - other taxes	-
Revenue sharing - excess portion	-
Other revenue in lieu of taxes	-
Total state revenue in lieu of taxes	<u>\$ -</u>

Nonpublic textbook revenue \$ -

Nonpublic transportation revenue \$ -

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana  
Schedule 2

Education Levels of Public School Staff  
As of October 1, 2013

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	0%	-	0%	-	0%	-	0%
Bachelor's Degree	21	72%	9	90%	1	100%	-	0%
Master's Degree	8	28%	1	10%	-	0%	-	0%
Master's Degree + 30	-	0%	-	0%	-	0%	-	0%
Specialist in Education	-	0%	-	0%	-	0%	-	0%
Ph. D. or Ed. D.	-	0%	-	0%	-	0%	-	0%
Total	29	100%	10	100%	1	100%	-	0%



AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana  
Schedule 3

Number and Type of Public Schools  
For the Year Ended June 30, 2014

Type	Number
Elementary	0
Middle/Jr. High	0
Secondary	0
Combination	1
<b>Total</b>	1

Note: Schools opened or closed during the fiscal year are included in this schedule.

**AVOYELLES PUBLIC CHARTER SCHOOL, INC.**  
**Mansura, Louisiana**  
**Schedule 4**

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**  
**As of October 1, 2013**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant principals	-	-	-	-	-	-	-	-
Principals	-	-	-	-	1	-	-	1
Classroom teachers	2	2	14	9	4	5	3	39
Total	2	2	14	9	5	5	3	40

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana  
Schedule 5

Public School Staff Data: Average Salaries  
For the Year Ended June 30, 2014

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers Salary Including Extra Compensation	\$46,066	\$45,521
Average Classroom Teachers Salary Excluding Extra Compensation	\$45,595	\$45,004
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	39	35

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana  
Schedule 6

Class Size Characteristics  
As of October 1, 2013

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	0%	-	0%	-	0%	-	0%	-
Elementary Activity Classes	0%	-	0%	-	0%	-	0%	-
Middle/Jr. High	0%	-	0%	-	0%	-	0%	-
Middle/Jr. High Activity Classes	0%	-	0%	-	0%	-	0%	-
High	0%	-	0%	-	0%	-	0%	-
High Activity Classes	0%	-	0%	-	0%	-	0%	-
Combination	39%	124	13%	40	47%	147	1%	3
Combination Activity Classes	0%	-	0%	-	0%	-	0%	-

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

AVOYELLES PUBLIC CHARTER SCHOOL, INC.

Mansura, Louisiana

Schedule 7

Louisiana Educational Assessment Program (LEAP)

For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts			Mathematics			Science			Social Studies		
	2014	2013	2012	2014	2013	2012	2014	2013	2012	2014	2013	2012
<b>Grade 4 Students</b>	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	12%	9%	4%	35%	19%	24%	14%	8%	8%	2%	4%	4%
Mastery	59%	40%	47%	51%	40%	37%	42%	30%	31%	24%	17%	29%
Basic	24%	49%	45%	14%	36%	35%	42%	58%	55%	70%	72%	63%
Approaching basic	2%	2%	4%	0%	5%	4%	2%	4%	6%	4%	6%	4%
Unsatisfactory	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

District Achievement Level Results	English Language Arts			Mathematics			Science			Social Studies		
	2014	2013	2012	2014	2013	2012	2014	2013	2012	2014	2013	2012
<b>Grade 8 Students</b>	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	17%	20%	8%	31%	18%	10%	8%	20%	14%	2%	2%	6%
Mastery	42%	44%	33%	25%	22%	22%	58%	24%	57%	29%	28%	33%
Basic	39%	34%	49%	42%	58%	64%	34%	54%	27%	63%	66%	55%
Approaching basic	2%	2%	10%	0%	2%	4%	0%	2%	2%	6%	4%	6%
Unsatisfactory	0%	0%	0%	2%	0%	0%	0%	0%	0%	0%	0%	0%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Schedule 9  
The /LEAP Tests  
For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts			Mathematics			Science			Social Studies		
	2014	2013	2012	2014	2013	2012	2014	2013	2012	2014	2013	2012
<b>Grade 3 Students</b>	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	13%	11%	4%	11%	2%	4%	9%	7%	6%	9%	4%	2%
Mastery	36%	31%	25%	38%	26%	19%	21%	31%	15%	30%	26%	28%
Basic	38%	50%	55%	43%	57%	72%	59%	48%	49%	50%	59%	45%
Approaching basic	13%	7%	15%	7%	13%	4%	11%	11%	26%	9%	11%	19%
Unsatisfactory	0%	1%	1%	1%	2%	1%	0%	3%	4%	2%	0%	6%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

District Achievement Level Results	English Language Arts			Mathematics			Science			Social Studies		
	2014	2013	2012	2014	2013	2012	2014	2013	2012	2014	2013	2012
<b>Grade 5 Students</b>	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	19%	10%	5%	14%	6%	15%	5%	4%	7%	28%	20%	20%
Mastery	37%	43%	40%	46%	33%	31%	32%	33%	42%	37%	53%	58%
Basic	33%	45%	35%	36%	57%	40%	58%	63%	45%	33%	27%	22%
Approaching basic	11%	2%	20%	4%	2%	11%	5%	0%	5%	2%	0%	0%
Unsatisfactory	0%	0%	0%	0%	2%	3%	0%	0%	1%	0%	0%	0%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

(continued)

AVOYELLES PUBLIC CHARTER SCHOOL, INC.  
Mansura, Louisiana

Schedule 9 (Continued)  
The iLEAP Tests  
For the Year Ended June 30, 2014

District Achievement Level Results	English Language Arts			Mathematics			Science			Social Studies		
	2014	2013	2012	2014	2013	2012	2014	2013	2012	2014	2013	2012
<b>Grade 6 Students</b>	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	4%	6%	9%	18%	22%	15%	6%	9%	9%	13%	31%	13%
Mastery	52%	35%	28%	43%	37%	28%	46%	43%	43%	30%	22%	26%
Basic	44%	54%	56%	37%	39%	52%	48%	41%	43%	52%	41%	57%
Approaching basic	0%	2%	7%	2%	0%	4%	0%	7%	4%	5%	6%	2%
Unsatisfactory	0%	3%	0%	0%	2%	1%	0%	0%	1%	0%	0%	2%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

District Achievement Level Results	English Language Arts			Mathematics			Science			Social Studies		
	2014	2013	2012	2014	2013	2012	2014	2013	2012	2014	2013	2012
<b>Grade 7 Students</b>	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Advanced	16%	6%	5%	47%	17%	15%	36%	2%	15%	13%	0%	4%
Mastery	56%	24%	20%	29%	41%	27%	39%	33%	36%	47%	19%	29%
Basic	25%	63%	56%	24%	42%	51%	25%	61%	36%	40%	74%	49%
Approaching basic	2%	7%	18%	0%	0%	7%	0%	4%	13%	0%	4%	15%
Unsatisfactory	1%	0%	1%	0%	0%	0%	0%	0%	0%	0%	3%	3%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%